
**STATE AND LOCAL
SALES AND USE TAX REPORT**

2005

**Wisconsin Department of Revenue
Division of Research and Policy
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STATE AND LOCAL SALES AND USE TAX REPORT 2005

This report shows by North American Industry Classification System (NAICS) code:

1. State sales and use taxes and numbers of taxpayers.
2. Baseball park district sales and use taxes and numbers of taxpayers.
3. Football stadium district sales and use taxes and numbers of taxpayers.
4. County sales and use taxes by county and numbers of taxpayers.

In addition, the report shows total Premier Resort Area Taxes by municipality.

The data reflect sales that occurred in calendar year 2005, and were obtained from Wisconsin sales and use tax returns filed with the Wisconsin Department of Revenue. Premier resort area taxes are shown for calendar years 2001 through 2005.

The state sales and use tax table shows the number of sales tax filers and state sales and use taxes. The baseball park district and the football stadium district sales and use tax tables show sales and use taxes distributed to the Southeast Wisconsin Professional Baseball Park District and the Green Bay/Brown County Professional Football Stadium District, respectively. The premier resort area tax table shows premier resort area taxes in 2001 through 2005 for the three municipalities that impose the tax. The county sales and use tax table shows, for the 57 counties that imposed the tax in 2005, the number of filers and county sales and use taxes.

The Executive Office of the President, Office of Management and Budget, published the North American Industry Classification System (NAICS) in 1997 to replace and update the 1987 Standard Industrial Classification (SIC) Manual. NAICS is designed for federal data collection, statistical and analytical purposes; uses of the codes for administrative, regulatory or tax purposes were not considered in the development of the system.

NAICS groups business establishments based on the activities in which they are primarily engaged. NAICS covers the entire economy, classifying activities into 20 sectors and 1,170 industries. The U.S. Bureau of the Census publishes information about NAICS, including links to definitions of industry codes, on its website at <http://www.census.gov/epcd/www/naics.html>.

The Wisconsin Department of Revenue uses a subset of NAICS codes to classify businesses. When a business registers for Wisconsin business taxes, it selects the NAICS code that best describes its business activities. The codes used by the Department of Revenue are included in the Instructions for the Department's Business Tax Registration form (form BTR-101). The form and instructions are available online at <http://www.dor.state.wi.us/forms/sales/index.html>.

When the Wisconsin Department of Revenue implemented a new sales tax processing system in 2002, existing businesses were converted from SIC to NAICS codes according to a conversion table published by the U.S. Office of Management and Budget. Since the NAICS created new codes and is more detailed than the SIC, a business may have been misclassified in the conversion from SIC to NAICS. In addition, a business may evolve over time such that another NAICS code would be more accurate than the NAICS code (or SIC code) originally selected. For these reasons, caution should be exercised in using the data as a measure of economic activity for a particular NAICS code.

Table 1 shows the total sales and use tax rate in each county in 2005 and the date the tax was imposed. In 2005:

- 11 counties had a total rate of 5% (5% state sales and use tax) .
- 2 counties had a total rate of 5.1% (5% state and 0.1% baseball park district sales and use tax).
- 56 counties had a total rate of 5.5% (5% state and 0.5% county sales and use tax, excepting Brown County, where the 0.5% rate is the football stadium tax).
- 3 counties had a total rate of 5.6% (5% state, 0.1% baseball park district and 0.5% county sales and use tax).

Lake Delton, Wisconsin Dells and Bayfield impose the 0.5 % premier resort area tax.

TABLE 1
WISCONSIN SALES AND USE TAXES, 2005

COUNTY	COUNTY TAX IMPOSED	TOTAL RATE		COUNTY	COUNTY TAX IMPOSED	TOTAL RATE
Adams	1/1/1994	5.5%		Marathon	4/1/1987	5.5%
Ashland	4/1/1988	5.5%		Marinette	10/1/2001	5.5%
Barron	4/1/1986	5.5%		Marquette	4/1/1989	5.5%
Bayfield	4/1/1991	5.5%		Menominee		5.0%
Brown (FB)		5.5%		Milwaukee (BB)	4/1/1991	5.6%
Buffalo	4/1/1987	5.5%		Monroe	4/1/1990	5.5%
Burnett	4/1/1989	5.5%		Oconto	7/1/1994	5.5%
Calumet		5.0%		Oneida	4/1/1987	5.5%
Chippewa	4/1/1991	5.5%		Outagamie		5.0%
Clark		5.0%		Ozaukee (BB)	4/1/1991	5.6%
Columbia	4/1/1989	5.5%		Pepin	4/1/1991	5.5%
Crawford	4/1/1991	5.5%		Pierce	4/1/1988	5.5%
Dane	4/1/1991	5.5%		Polk	4/1/1988	5.5%
Dodge	4/1/1994	5.5%		Portage	4/1/1989	5.5%
Door	4/1/1988	5.5%		Price	1/1/1993	5.5%
Douglas	4/1/1991	5.5%		Racine (BB)		5.1%
Dunn	4/1/1986	5.5%		Richland	4/1/1989	5.5%
Eau Claire	1/1/1999	5.5%		Rock		5.0%
Florence	7/1/2006	5.0%		Rusk	4/1/1987	5.5%
Fond du Lac		5.0%		Saint Croix	4/1/1987	5.5%
Forest	4/1/1995	5.5%		Sauk	4/1/1992	5.5%
Grant	4/1/2002	5.5%		Sawyer	4/1/1987	5.5%
Green	1/1/2003	5.5%		Shawano	4/1/1990	5.5%
Green Lake	7/1/1999	5.5%		Sheboygan		5.0%
Iowa	4/1/1987	5.5%		Taylor	7/1/1999	5.5%
Iron	4/1/1991	5.5%		Trempealeau	10/1/1995	5.5%
Jackson	4/1/1987	5.5%		Vernon	1/1/1997	5.5%
Jefferson	4/1/1991	5.5%		Vilas	4/1/1988	5.5%
Juneau	4/1/1992	5.5%		Walworth	4/1/1987	5.5%
Kenosha	4/1/1991	5.5%		Washburn	4/1/1991	5.5%
Kewaunee		5.0%		Washington (BB)	1/1/1999	5.6%
La Crosse	4/1/1990	5.5%		Waukesha (BB)		5.1%
Lafayette	4/1/2001	5.5%		Waupaca	4/1/1989	5.5%
Langlade	4/1/1988	5.5%		Waushara	4/1/1990	5.5%
Lincoln	4/1/1987	5.5%		Winnebago		5.0%
Manitowoc		5.0%		Wood	1/1/2004	5.5%

FB indicates 0.5% football stadium tax imposed 11/1/00.

BB indicates 0.1% baseball park tax imposed 1/1/96.

1. **STATE SALES AND USE TAX BY NAICS CODE, 2005**

Taxable sales and purchases in calendar year 2005 produced state sales and use taxes, including interest and penalties, totaling \$4,025,172,880. Since sales and use taxes fall primarily on tangible personal property sold to final consumers, businesses classified in retail trade accounted for most sales tax—59% of total state sales taxes and 51% of registered filers.

Table 2 shows the number of filers and the amount of state tax for each NAICS code.

Number of Filers

"Number of Filers" is the number of taxpayers in a NAICS code that filed a sales and/or use tax return in 2005. "Number of Filers" includes use tax returns filed by taxpayers that are not registered for sales taxes on their taxable purchases. For example, a law office that purchases a set of law books from an out-of-state publisher that does not collect Wisconsin sales tax would file a use tax return.

Since "occasional sales" are sales by individuals who do not hold a seller's permit, these sellers are categorized as "miscellaneous and unclassified". Occasional sales include sales by one individual to another of used motor vehicles, boats, snowmobiles, mobile homes 45 feet or less in length, trailers, semi-trailers, all-terrain vehicles and aircraft. Use tax is collected when the vehicle is registered with the state.

Total Taxes

"Total Taxes" is the amount of state sales and use tax paid, including interest and penalties. It does not include the "retailer's discount", the greater of 0.5% of the taxpayer's tax liability or \$10 per return, which a seller is permitted to retain for collecting and timely remitting the tax.

TABLE 2
STATE SALES AND USE TAXES BY NAICS, 2005

NAICS	DESCRIPTIONS	NO. FILERS	TOTAL
11	Agricultural, Forestry, Hunting, & Fishing	1,340	\$4,545,677
233, 235	Construction	7,134	104,487,302
221, 454	Utilities & Other Fuel Dealers	276	252,449,539
511	Publishing	672	15,663,083
512	Motion Picture, Video, & Sound Industries	152	2,196,015
513, 5141	Broadcasting, Telecommunications & Information Services	991	254,612,793
	SUBTOTAL: INFORMATION & COMMUNICATIONS	1,815	\$272,471,891
311, 312	Food, Beverage & Tobacco Manufacturing	216	4,159,550
21, 32	Raw Materials Manufacturing, including Quarrying	1,252	36,942,397
324-327	Chemical & Nonmetallic Mineral Product Manufacturing	467	16,761,846
33	Mechanical, Machinery, Industrial & Other Manufacturing	4,944	100,351,766
	SUBTOTAL: MANUFACTURING	6,879	\$158,215,559
722	Food Services & Drinking Places (Restaurants & Bars)	14,732	313,862,457
711	Performing Arts, Spectator Sports & Related Industries	994	18,127,306
713	Amusement, Gambling, Recreation Industries	1,374	22,115,628
441	Automobiles & Other Motor Vehicles	4,264	454,904,919
447100	Gasoline Stations (including convenience stores with gas)	1,767	58,454,683
448	Clothing & Accessories Stores	2,552	117,932,841
443	Electronic & Appliance Stores	1,176	72,118,841
445	Food & Beverage Stores	3,271	167,601,134
442, 444	Furniture & Home Furnishings Stores	5,298	319,891,551
446	Health & Personal Care Stores	655	33,353,290
451	Sporting Goods, Hobby, Book, & Music Stores	3,219	57,277,216
452, 453	General Merchandise Stores	1,391	379,032,328
453 et al.	Other Store Retailers	29,557	323,443,573
453, 454	Nonstore Retailers	4,844	35,674,216
	SUBTOTAL: RETAIL	75,094	\$2,373,789,984
721	Hotels, Motels & Other Traveler Accommodations	3,663	71,098,098
52, 55	Banking, Insurance and Other Finance Activities	964	16,116,692
561	Administrative & Support Services	1,405	19,285,208
62	Health Care and Social Assistance Services	2,349	7,397,860
812	Personal & Household Services	14,373	100,187,110
Various	Business Services	9,409	82,267,266
811	Repair & Maintenance Services	9,412	75,192,475
5411-12	Professional Services	543	1,350,812
5413	Architectural, Engineering, & Related Services	251	1,120,710
5415	Computer System Services	2,579	41,083,337
54	Scientific & Other Services	987	7,622,620
532	Rental & Leasing Services	3,675	83,101,826
531	Real Estate Services (Rental, Management, Appraisal)	652	2,592,463
	SUBTOTAL: SERVICES	50,262	\$508,416,479
421	Durable Goods - Wholesale	3,165	184,778,001
422	Nondurable Goods - Wholesale	1,716	27,894,820
	SUBTOTAL: WHOLESALE	4,881	\$212,672,821
48	Transportation	986	7,739,209
	Miscellaneous, Unclassified & Occasional Sales		130,384,419
	SUBTOTAL: MISCELLANEOUS	986	\$138,123,628
	TOTAL	148,667	\$4,025,172,880

2. BASEBALL PARK DISTRICT SALES AND USE TAX, 2005

The baseball park district sales and use tax was authorized by 1995 Act 56. The effect of the Act was to impose a 0.1% sales and use tax in the five southeast counties of Milwaukee, Ozaukee, Racine, Washington, and Waukesha as of January 1, 1996. Under 1995 Act 56, the state retains a state administrative fee of 1.5% of tax collections.

Transactions in calendar year 2005 generated baseball park district sales and use taxes of \$25,037,938, net of the retailer's discount and state administrative fees. Baseball park district sales and use tax proceeds are distributed to the Southeast Wisconsin Professional Baseball Park District.

Taxpayers do not report baseball park district tax data by county.

Table 3 shows numbers of taxpayers and baseball district sales and use taxes in 2005.

TABLE 3
BASEBALL SALES AND USE TAXES BY NAICS, 2005

NAICS	DESCRIPTIONS	NO. FILERS	TOTAL
11	Agricultural, Forestry, Hunting, & Fishing	202	\$31,908
233, 235	Construction	1,849	635,057
221, 454	Utilities & Other Fuel Dealers	61	1,443,149
511	Publishing	322	120,579
512	Motion Picture, Video, & Sound Industries	52	3,270
513, 5141	Broadcasting, Telecommunications & Information Services	537	1,538,579
	SUBTOTAL: INFORMATION & COMMUNICATIONS	911	\$1,662,428
311, 312	Food, Beverage & Tobacco Manufacturing	62	21,087
21, 32	Raw Materials Manufacturing, including Quarrying	287	178,118
324-327	Chemical & Nonmetallic Mineral Product Manufacturing	227	92,828
33	Mechanical, Machinery, Industrial & Other Manufacturing	2,366	619,598
	SUBTOTAL: MANUFACTURING	2,942	\$911,631
722	Food Services & Drinking Places (Restaurants & Bars)	3,728	2,066,580
711	Performing Arts, Spectator Sports & Related Industries	263	148,589
713	Amusement, Gambling, Recreation Industries	312	101,518
441	Automobiles & Other Motor Vehicles	1,693	2,764,800
447100	Gasoline Stations (including convenience stores with gas)	537	317,378
448	Clothing & Accessories Stores	1,020	922,647
443	Electronic & Appliance Stores	405	569,785
445	Food & Beverage Stores	1,107	1,094,596
442, 444	Furniture & Home Furnishings Stores	1,433	1,574,862
446	Health & Personal Care Stores	199	327,419
451	Sporting Goods, Hobby, Book, & Music Stores	783	353,566
452, 453	General Merchandise Stores	375	2,144,634
453 et al.	Other Store Retailers	9,364	2,279,196
453, 454	Nonstore Retailers	1,639	224,130
	SUBTOTAL: RETAIL	22,858	\$14,889,699
721	Hotels, Motels & Other Traveler Accommodations	244	292,694
52, 55	Banking, Insurance and Other Finance Activities	319	127,506
561	Administrative & Support Services	518	148,109
62	Health Care and Social Assistance Services	781	57,740
812	Personal & Household Services	4,605	737,380
Various	Business Services	3,193	611,269
811	Repair & Maintenance Services	2,172	473,509
5411,			
5412	Professional Services	201	19,294
5413	Architectural, Engineering, & Related Services	93	8,255
5415	Computer System Services	1,221	331,549
54	Scientific & Other Services	432	46,983
532	Rental & Leasing Services	1,107	590,950
531	Real Estate Services (Rental, Management, Appraisal)	187	13,842
	SUBTOTAL: SERVICES	15,073	\$3,459,081
421	Durable Goods - Wholesale	1,561	1,101,230
422	Nondurable Goods - Wholesale	826	192,611
	SUBTOTAL: WHOLESALE	2,387	\$1,293,841
48	Transportation	239	35,587
	Miscellaneous, Unclassified & Occasional Sales		675,558
	SUBTOTAL: MISCELLANEOUS	239	\$711,145
	TOTAL	46,522	\$25,037,938

3. FOOTBALL STADIUM DISTRICT SALES AND USE TAX, 2005

The football stadium district sales and use tax was authorized by 1999 Act 167. The effect of the Act was to impose a 0.5% sales and use tax in Brown County as of November 1, 2000. 1999 Act 167 specified a state administrative fee of 1.5% of tax collections.

Transactions in calendar year 2005 generated proceeds of \$21,072,599, net of the retailer's discount and state administrative fees. Football stadium district sales and use tax proceeds are distributed to the Green Bay/Brown County Professional Football Stadium District.

Table 4 shows numbers of taxpayers and football district sales and use taxes in 2005.

TABLE 4
FOOTBALL SALES AND USE TAXES BY NAICS, 2005

NAICS	DESCRIPTIONS	NO. FILERS	TOTAL
11	Agricultural, Forestry, Hunting, & Fishing	44	\$10,192
233, 235	Construction	634	589,876
221, 454	Utilities & Other Fuel Dealers	36	1,430,710
511	Publishing	127	63,500
512	Motion Picture, Video, & Sound Industries	13	6,799
513, 5141	Broadcasting, Telecommunications & Information Services	328	1,105,982
	SUBTOTAL: INFORMATION & COMMUNICATIONS	468	\$1,176,281
311, 312	Food, Beverage & Tobacco Manufacturing	35	22,055
21, 32	Raw Materials Manufacturing, including Quarrying	151	634,553
324-327	Chemical & Nonmetallic Mineral Product Manufacturing	95	86,570
33	Mechanical, Machinery, Industrial & Other Manufacturing	950	347,835
	SUBTOTAL: MANUFACTURING	1,231	\$1,091,013
722	Food Services & Drinking Places (Restaurants & Bars)	820	1,568,684
711	Performing Arts, Spectator Sports & Related Industries	57	388,399
713	Amusement, Gambling, Recreation Industries	97	109,753
441	Automobiles & Other Motor Vehicles	818	1,950,879
447100	Gasoline Stations (including convenience stores with gas)	137	264,221
448	Clothing & Accessories Stores	272	749,361
443	Electronic & Appliance Stores	139	382,646
445	Food & Beverage Stores	192	669,014
442, 444	Furniture & Home Furnishings Stores	513	1,311,662
446	Health & Personal Care Stores	70	129,910
451	Sporting Goods, Hobby, Book, & Music Stores	243	355,371
452, 453	General Merchandise Stores	118	2,239,348
453 et al.	Other Store Retailers	2,952	1,566,790
453, 454	Nonstore Retailers	463	494,706
	SUBTOTAL: RETAIL	6,891	\$12,180,746
721	Hotels, Motels & Other Traveler Accommodations	122	449,104
52, 55	Banking, Insurance and Other Finance Activities	122	106,877
561	Administrative & Support Services	182	111,294
62	Health Care and Social Assistance Services	190	98,542
812	Personal & Household Services	1,414	510,314
Various	Business Services	889	458,521
811	Repair & Maintenance Services	682	316,507
5411,			
5412	Professional Services	35	3,550
5413	Architectural, Engineering, & Related Services	24	3,667
5415	Computer System Services	424	238,548
54	Scientific & Other Services	119	27,280
532	Rental & Leasing Services	414	589,684
531	Real Estate Services (Rental, Management, Appraisal)	40	5,275
	SUBTOTAL: SERVICES	4,657	\$2,919,163
421	Durable Goods - Wholesale	814	1,045,467
422	Nondurable Goods - Wholesale	378	136,626
	SUBTOTAL: WHOLESALE	1,192	\$1,182,094
48	Transportation	73	70,957
	Miscellaneous, Unclassified & Occasional Sales		421,568
	SUBTOTAL: MISCELLANEOUS	73	\$492,525
	TOTAL	15,226	\$21,072,599

4. PREMIER RESORT AREA TAX BY MUNICIPALITY, 2001 - 2005

The premier resort area tax was authorized by 1997 Act 27. If 40% of a municipality's or county's equalized value is used by tourism-related retailers as defined by law, the municipality or county may declare itself a premier resort area. A premier resort area may impose a 0.5% tax on the gross receipts from the sale, lease or rental in the municipality or county of goods or services that are subject to the state sales tax and sold by specified tourism-related retailers. 2005 Act 25 specified additional tourism-related retailers that are subject to the tax as of September 1, 2006. 1997 Act 27 also provided for a 3% administrative fee to be deducted from gross tax collections.

Subsequent legislation has authorized certain municipalities to declare themselves premier resort areas even if they did not meet the 40% of value threshold. 2001 Act 109 allowed the City of Bayfield to designate itself a premier resort area and levy the tax. 2005 Act 856 allowed the Villages of Ephraim and Sister Bay to designate themselves premier resort areas and levy premier resort area taxes, pending two-thirds vote of approval in a referendum. 2001 Act 16 authorized the City of Eagle River to designate itself a premier resort area; the city has not done so.

Table 5 shows distributions based on sales in calendar years 2001 through 2005.

TABLE 5
PREMIER RESORT AREA TAX BY MUNICIPALITY, 2001 - 2005

	Village of Lake Delton	City of Wisconsin Dells	City of Bayfield
2001	\$826,469	\$398,394	
2002	\$1,071,356	\$451,338	
2003	\$1,211,459	\$495,156	\$47,433
2004	\$1,322,765	\$457,611	\$61,106
2005	\$1,447,417	\$514,005	\$59,415

5. COUNTY SALES AND USE TAX BY NAICS CODE AND BY COUNTY, 2005

Table 6 presents county sales and use tax information by NAICS code for the 57 counties that levied the tax in 2005. The most recent counties to impose a tax are Wood County (January 1, 2004) and Florence County (July 1, 2006).

The reader is advised to exercise caution when using these data as indicators of economic activity in a county for the reasons noted on page 1.

Number of Filers

"Number of Filers" is the number of businesses in a NAICS code that reported taxable sales in the county in 2005. A business with outlets in more than one county, such as a fast-food chain, is reported as one business in each county in which it operates but as only one business in Table 2, State Sales and Use Taxes.

Total Taxes

"Total Taxes" is the amount distributed to the county after deducting the retailer's discount and the state administrative fee. The retailer's discount, the greater of 0.5% of the taxpayer's tax liability or \$10 per return, compensates retailers for collecting and timely remitting sales and use taxes. 1999 Act 9 increased the state administrative fee from 1.5% to 1.75% of taxes reported.

TABLE 6
TOTAL COUNTY SALES AND USE TAXES BY NAICS, 2005

NAICS	DESCRIPTIONS	NO. FILERS	TOTAL
11	Agricultural, Forestry, Hunting, & Fishing	1,032	\$275,106
233, 235	Construction	5,516	7,272,842
221, 454	Utilities & Other Fuel Dealers	238	16,123,654
511	Publishing	550	898,149
512	Motion Picture, Video, & Sound Industries	119	205,706
513, 5141	Broadcasting, Telecommunications & Information Services	885	15,556,806
	SUBTOTAL: INFORMATION & COMMUNICATIONS	1,554	\$16,660,662
311, 312	Food, Beverage & Tobacco Manufacturing	169	285,183
21, 32	Raw Materials Manufacturing, including Quarrying	1,014	2,079,976
324-327	Chemical & Nonmetallic Mineral Product Manufacturing	370	1,217,838
33	Mechanical, Machinery, Industrial & Other Manufacturing	3,782	6,572,274
	SUBTOTAL: MANUFACTURING	5,335	\$10,155,271
722	Food Services & Drinking Places (Restaurants & Bars)	10,998	21,662,497
711	Performing Arts, Spectator Sports & Related Industries	726	1,158,520
713	Amusement, Gambling, Recreation Industries	979	1,504,717
441	Automobiles & Other Motor Vehicles	3,641	30,259,198
447100	Gasoline Stations (including convenience stores with gas)	1,334	4,063,761
448	Clothing & Accessories Stores	1,918	7,581,141
443	Electronic & Appliance Stores	901	4,353,947
445	Food & Beverage Stores	2,511	11,455,052
442, 444	Furniture & Home Furnishings Stores	4,197	22,358,134
446	Health & Personal Care Stores	479	2,309,679
451	Sporting Goods, Hobby, Book, & Music Stores	2,368	3,601,618
452, 453	General Merchandise Stores	1,060	24,369,666
453 et al.	Other Store Retailers	22,471	21,630,073
453, 454	Nonstore Retailers	3,547	2,054,454
	SUBTOTAL: RETAIL	57,130	\$158,362,456
721	Hotels, Motels & Other Traveler Accommodations	3,228	5,368,109
52, 55	Banking, Insurance and Other Finance Activities	744	1,128,077
561	Administrative & Support Services	1,069	1,211,705
62	Health Care and Social Assistance Services	1,622	492,964
812	Personal & Household Services	10,304	6,167,770
Various	Business Services	7,042	5,414,151
811	Repair & Maintenance Services	7,139	5,114,947
5411, 5412	Professional Services	390	68,549
5413	Architectural, Engineering, & Related Services	191	65,099
5415	Computer System Services	2,093	2,563,128
54	Scientific & Other Services	741	509,164
532	Rental & Leasing Services	2,830	5,335,325
531	Real Estate Services (Rental, Management, Appraisal)	503	226,097
	SUBTOTAL: SERVICES	37,896	\$33,665,084
421	Durable Goods - Wholesale	2,620	11,975,785
422	Nondurable Goods - Wholesale	1,337	1,833,309
	SUBTOTAL: WHOLESALE	3,957	\$13,809,094
48	Transportation	756	491,631
	Miscellaneous, Unclassified & Occasional Sales		9,675,868
	SUBTOTAL: MISCELLANEOUS	756	\$10,167,499
	TOTAL	113,414	\$266,491,668